MULTIMEDIA UNIVERSITY

STUDENT IDENTIFICATION NO

MULTIMEDIA UNIVERSITY

FINAL EXAMINATION

TRIMESTER 1, 2015/2016

BAC3614 – ACCOUNTING INFORMATION SYSTEMS 2

(All Sections / Groups)

13th OCTOBER 2015
9.00 AM – 12.00 NOON
(3 Hours)

INSTRUCTIONS TO STUDENTS

1. This Question paper consists of **3 pages excluding** cover page with 4 Questions only.

2. Answer all **FOUR** questions. Mark distribution for each question is given.

3. Please print all your answers in the Answer Booklet provided.

QUESTION 1

a) A week after joining her new workplace, Jamie received a new desktop and a few other devices to assist her in performing her daily job. The following are the items that she received :

- Laser printer
- Scanner
- Flat screen monitor
- Wireless keyboard
- A stack of DVD
- Speaker

You are required to classify each of the above peripheral as input, output or storage device.

(6 marks)

b) Radio Frequency Identification (RFID) tags are usually being used in order to secure expensive items from being stolen. Nevertheless, many companies still decide not to go ahead with the use of RFID tags.

i. Argue whether you agree that using RFID tag is better in securing inventories. You can discuss this from three (3) perspectives.

(9 marks)

ii. Many companies, especially hypermarkets, still prefer the use of barcodes, instead of RFID tags. Discuss why this is still a favourite choice. (6 marks)

c) Direct deposit of employees' monthly salary via the use of Financial Electronic Data Interchange (FEDI) is acknowledged to ease payment processes from employers' side, as well as easy receipt from employees' perspective as compared to the use of cheques. Elaborate two (2) benefits of direct deposit in the above example.

(4 marks)

(Total: 25 marks)

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QUESTION 2

Diablo Sdn Bhd intends to use a relational Database Management Systems (DBMS) to maintain its accounting records.

Invoice Table

Invoice No	Date	Order Date	Customer ID	Customer Name	Item No	Description	Qty
52	20/07/2015	15/06/2015	201	Mike	103	Trek 9000	5
52	20/07/2015	15/06/2015	201	Mike	122	Nimbus 4000	8
52	20/07/2015	15/06/2015	201	Mike	10	Izzod 3000	11
52	20/07/2015	15/06/2015	201	Mike	71	LD Trainer	12
57	20/08/2015	15/07/2015	305	Lim	535	TR Standard	18
57	20/08/2015	15/07/2015	305	Lim	115	NT 2000	15
57	20/08/2015	15/07/2015	305	Lim	122	Nimbus 4000	5

Required:

(a) Using the data in the table above, create a set of relational tables. (10 marks)

(b) Based on your answer in (a) identify the primary key and foreign key if any, for each table. (5 marks)

(c) Discuss the advantages and disadvantages of using a DBMS when compared with the conventional flat tile processing techniques. (10 marks)

(Total: 25 marks)

QUESTION 3

a) Segregation of duties means employee should not be given too much responsibility over business transactions or processes. It involves segregation of accounting duties and segregation of system duties. Explain in details the above.

(12 marks)

b) Independent check on performance, done by someone other than the person who performs the original operation, help ensures that transactions are processed accurately. Explain with example six (6) different types of independent check on performance.

(13 marks)

(Total: 25 marks)

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QUESTION 4

a) The expenditure cycle is a recurring set of business activities and related information processing operations associated with the purchase of and payment for goods and services. Describe four (4) threats to the expenditure cycle and the applicable control procedures used to mitigate each threat.

(16 marks)

b) Nowadays, companies have an option of outsourcing their IT function to external provider. Some people argue that outsourcing leads to more problems than providing solutions to business issues. Discuss this issue from both angles.

(9 marks)

(Total 25 marks)

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